## REMARKS

The following remarks are responsive to Final Office Action of September 26, 2008, the Advisory Action of January 5, 2009, and the telephone interview conducted on January 14, 2009.

At the time of the Office Action claims 1–12 were pending. Claims 1, 2, and 7–12 stand rejected under 35 U.S.C. §102 as being anticipated by U.S. Patent No. 6,697,778 to Kuhn, et al. (hereinafter Kuhn). Claims 3–6 were indicated as including allowable subject matter.

In the prior response, Applicants subsequently amended claim 1 to include the limitations of claims 2 and 3, which the Examiner has indicated would be allowable. Furthermore, claim 7 was similarly amended to include allowable subject matter. Claim 12 was canceled without prejudice or disclaimer.

In the following Advisory Action, the Examiner indicated that the amendments overcame the art of record, but that 35 U.S.C. §101 issues remained with the application. The Examiner invited Applicants' representative to contact the Examiner, which took place on January 14, 2009. During the course of the interview, Applicants discussed various wording that the Examiner indicated should be sufficient to properly address the 35 U.S.C. §101 issues. Although no precise language was actually agreed upon, Applicants believe that the present amendments related to the use of a processor/memory, and that incorporate a transformation of an audio signal for storage in a memory, incorporate sufficient subject matter to overcome this rejection. Support for these amendments can be found in the Figure and supporting discussion on page 5, lines 1–10; page 6, lines 1–9; and page 8, lines 11–20.

The Examiner is invited to contact the undersigned representatives if further revisions are deemed necessary.

In re Appln. of Mami et al.

Application No. 10/563,065

Response to Final Office Action of September 26, 2008

Conclusion

Since all independent claims have been amended to include allowable subject matter,

the application is considered in good and proper form for allowance, and the Examiner is

respectfully requested to pass this application to issue.

It is believed that no fees are due in connection with this submission, since the

Applicants timely filed a Response to Final Office Action on December 23, 2008, and the

present submission is necessitated by a new ground of rejection by the Examiner as indicated

in the Advisory Action of January 5, 2009. In the event if any fees are due, the

Commissioner is hereby authorized to charge any fees which may be required to Account No.

07-0181.

Respectfully submitted,

/brian c. rupp/

Brian C. Rupp, Reg. No. 35,665 Mark Bergner, Reg. No. 45,877

DRINKER BIDDLE & REATH LLP

191 North Wacker Drive, Suite 3700

Chicago, Illinois 60606-1698

(312) 569-1000 (telephone)

(312) 569-3000 (facsimile)

Customer No.: 08968

CH01/25288903.1

Date: January 23, 2009

6